



To: City/Town/District Collectors
From: Mary Jane Handy, Director of Accounts
Date: June, 2018

This letter sets forth the annual reporting requirements of Collectors to the Division of Local Services' (DLS) Bureau of Accounts (BOA) and includes other pertinent matters.

Gateway Enhancements

For FY2018 reporting, the Schedule of Outstanding Receivables has been moved to two new modules in Gateway called "Balance Sheet" and "District Balance Sheet." These modules appear as tabs across the top, similar to the "Tax Rate" and "District Tax Rate" tabs. This form was previously found in the "Misc Forms" tab. This form must be in "form submit" status before the community/district will be allowed to submit the balance sheet.

Continued Reminders from last year's letter

- DLS Bulletin [2015-05B](#) explains the law that applies to property tax payments, or abatement or exemption applications, when their statutory due dates fall on a day city or town offices are ordinarily closed for municipal business (Saturday, Sunday or legal holiday) or unexpectedly closed for business due to a weather or public safety emergency.

Schedule of Outstanding Receivables

This schedule as of June 30, 2018 must be completed by the Treasurer for a city, town or special purpose district in the Gateway system. This schedule does not apply to regional school districts.

DLS requires an annual reconciliation of receivables to be submitted with a balance sheet as a prerequisite to certifying a community's free cash. This schedule compares the detailed listings of the Collector, Treasurer or department head with the balances of the Accountant/Auditor for certain outstanding receivables.

If you have any problems with submission in Gateway, please contact your BOA field representative.

Compensating Balances

Recently, An Act to Modernize Municipal Finance and Government eliminated the exemption for compensating balance agreements related to banking services under Section 1(b)(23) of Chapter 30B. As a result of this legislative change, the scope of all banking service agreements

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— including those with compensating balances — are subject to competitive procurement processes under Chapter 30B. Stated differently, Chapter 30B is now applicable to procurements related to all banking services that impose fees of any value. The Office of the Inspector General’s [January 2017](#) Procurement Bulletin has additional information in an article “Banking and Financial Planning Services are Subject to Chapter 30B”.

For further questions on financial or banking services, please contact the Office of the Inspector General Chapter 30B Hotline at (617) 722-8838.

Affidavit as to Time of Sending Tax Bills

Copies of this affidavit should be filed in the Collector’s office and in the Clerk’s office. Do not send a copy of this document to the BOA unless requested by the Director.

Forms

Additional forms used by collectors, including Certificate of Penalty Tax for Classified Land, Schedule of Uncollectible Taxes and Instruments of Tax Taking, are available on our web site on the [Municipal Finance Legal Guidance](#) page.

Division of Local Services Website

All Informational Guideline Releases (IGRs), Bulletins, Local Finance Opinions (LFOs) and other publications issued by DLS can only be found on our website at www.mass.gov/dls. You may now search for current IGRs, Bulletins and LFOs in the [DLSLAW Library](#).

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If you have any questions with regard to any item addressed in this letter, please do not hesitate to contact your BOA field representative.